

New Jersey Office of the Attorney General

Division of Consumer Affairs

New Jersey State Board of Accountancy

124 Halsey Street, 6th Floor, Newark, NJ 07102

Phone Number: (973) 504-6380

1. I am a (an):

_____ CPA examination successful candidate

_____ Applicant for endorsement, certified in the state of _____

2. Name (legal) to appear on my certificate/license:

3. Current home address:

_____ Street _____ County

_____ City _____ State _____ Zip

4. Home telephone number: (_____) _____ - _____

5. Business telephone number: (_____) _____ - _____

6. Email Address _____

7. Signature of applicant: _____

8. Date: _____

9. List of all employment:

Important - All employment must be supported by a statement of experience.

3. Social Security Number

If you were issued a Social Security Number or an Individual Taxpayer Identification Number, you must provide it to the Board or Committee. Failure to do so may result in denial of licensure/certification/reinstatement/reactivation.

* Social Security Number: _____ - _____ - _____

* Individual Taxpayer Identification Number: _____ - _____ - _____

*Pursuant to N.J.S.A. 54:50-24 et seq. of the New Jersey taxation law, N.J.S.A. 2A:17-56.44e of the New Jersey Child Enforcement Law, Section 1128E(b)(2)A of the Social Security Act and 45 C.F.R. 60.7, 60.8 and 60.9, the Board or Committee is required to obtain this information. Pursuant to these authorities, the Board or Committee is also obligated to provide this information to:

(For healthcare-related boards, the following a, b and c entries apply. For boards not related to healthcare, only the a and b entries apply.)

- a. the Director of Taxation to assist in the administration and enforcement of any tax law, including for the purpose of reviewing compliance with State tax law and updating and correcting tax records;
- b. the Probation Division or any other agency responsible for child-support enforcement, upon request; and
- c. the National Practitioner Data Bank and the H.I.P. Data Bank, when reporting adverse actions relating to health care professionals.

4. Citizenship / Immigration Status

Federal law limits the issuance or renewal of professional or occupational licenses or certificates to U.S. citizens or qualified aliens. To comply with this federal law, check the appropriate box below which indicates your citizenship/immigration status. If you are an American citizen, please enclose a copy of your birth certificate or U.S. passport. If you are not a U.S. citizen, attach a copy of your alien registration card (front and back) or other documentation issued by the office of U.S. Citizenship and Immigration Services (USCIS).

- U.S. citizen
- Alien lawfully admitted for permanent residence in U.S.
- Other immigration status

Questions about your immigration status and whether or not it is a qualifying status under federal law should be directed to the USCIS at: 1-800-375-5283.

5. Student Loan

Are you in default in regard to any student loan obligation(s)? Yes No

If "Yes," you must obtain documentary evidence that you have reached an arrangement with the bank or with the entity that issued your student loan, for the eventual repayment of the loan. You will not be able to obtain a license or certificate unless you provide the required documents concerning the plan for repayment of your student loan.

6. Child Support (You must answer a, b, c and d.)

Please certify, under penalty of perjury, the following:

- a. Do you currently have a child-support obligation? Yes No
 - (1) If "Yes," are you in arrears in payment of said obligation? Yes No
 - (2) If "Yes," does the arrearage match or exceed the total amount payable for the past six months? Yes No
- b. Have you failed to provide any court-ordered health insurance coverage during the past six months? Yes No
- c. Have you failed to respond to a subpoena relating to either a paternity or child-support proceeding? Yes No
- d. Are you the subject of a child-support-related arrest warrant? Yes No

In accordance with N.J.S.A. 2A:17-56.44d, an answer of "Yes" to any of the questions a through d may result in denial of licensure or certification. Furthermore, any false certification of the above may subject you to a penalty, including, but not limited to, immediate revocation or suspension of licensure or certification.

7. Medical Conditions Questions

Questions a through f pertain to medical conditions and use of chemical substances. Please read the definitions carefully. Your responses will be treated confidentially and retained separately. Please be aware that you have the right to elect not to answer those portions of the following questions which inquire as to the illegal use of controlled dangerous substances or activity if you have reasonable cause to believe that answering may expose you to the possibility of criminal prosecution. In that event, you may assert the Fifth Amendment privilege against self-incrimination. Any claim of Fifth Amendment privilege must be made in good faith. If you choose to assert the Fifth Amendment, you must do so in writing. You must fully respond to all other questions on the application. Your application for licensure or certification will be processed if you claim the Fifth Amendment privilege against self-incrimination. You should be aware, however, that you may later be directed by the Attorney General to answer a question that you have refused to answer on the basis of the Fifth Amendment, provided that the Attorney General first grants you immunity afforded by statutory law. (N.J.S.A. 45:1-20.)

“Ability to practice as a certified public accountant” is to be construed to include all of the following:

- a. The cognitive capacity to exercise the reasonable judgments of a certified public accountant, and to learn and keep abreast of professional developments; and
- b. The ability to communicate those judgments and related information to clients and other interested parties, with or without the use of aids or devices, such as voice amplifiers; and
- c. The physical capability to perform the duties of a certified public accountant, with or without the use of aids or devices, such as corrective lenses or hearing aids.

“Medical Condition” includes physiological, mental or psychological conditions or disorders, such as, but not limited to orthopedic, visual, speech and hearing impairments, cerebral palsy, epilepsy, muscular dystrophy, multiple sclerosis, cancer, heart disease, diabetes, mental retardation, emotional or mental illness, specific learning disabilities, H.I.V. disease, tuberculosis, drug addiction and alcoholism.

“Chemical substance” is to be construed to include alcohol, drugs or medications, including those taken pursuant to a valid prescription for legitimate medical purposes and in accordance with the prescriber’s direction, as well as those used illegally.

“Currently” does not mean on the day of, or even in the weeks or months preceding the completion of this application. Rather, it means recently enough so that the use of drugs may have an ongoing impact on one’s functioning as a licensee, or within the previous two years.

“Illegal use of controlled dangerous substance” means the use of a controlled dangerous substance obtained illegally (e.g. heroin or cocaine) as well as the use of controlled dangerous substances which are not obtained pursuant to a valid prescription or not taken in accordance with the directions of a licensed health care practitioner.

- a. Do you have a medical condition which in any way impairs or limits your ability to practice your profession with reasonable skill and safety? Yes No
- b. Are the limitations or impairments caused by your medical condition reduced or ameliorated because you receive ongoing treatment (with or without medications) or participate in a monitoring program**? Yes No Not applicable
- c. Are the limitations or impairments caused by your medical condition reduced or ameliorated because of the field of practice, the setting or manner in which you have chosen to practice? Yes No Not applicable
- d. Does your use of chemical substance(s) in any way impair or limit your ability to practice your profession with reasonable skill and safety? Yes No Not applicable
- e. Have you ever been diagnosed as having or have you ever been treated for pedophilia, exhibitionism or voyeurism? Yes No
- f. Are you currently engaged in the illegal use of controlled dangerous substances? (Recall that “currently” is defined as “within the last two years.”) Yes No

If you answered “Yes” to question f, are you currently participating in a supervised rehabilitation program or professional assistance program which monitors you in order to assure that you are not engaging in the illegal use of controlled dangerous substances? Yes No

** If you receive such ongoing treatment or participate in such a monitoring program, the Board will make an individualized assessment of the nature, the severity and the duration of the risks associated with an ongoing medical condition so as to determine whether an unrestricted license or certificate should be issued, whether conditions should be imposed or whether you are not eligible for licensure or certification.

8. Have you ever been summoned; arrested; taken into custody; indicted; tried; charged with; admitted into pre-trial intervention (P.T.I.); or pled guilty to any violation of law, ordinance, felony, misdemeanor or disorderly persons offense, in New Jersey, any other state or in any other jurisdiction? (Parking or speeding violations need not be disclosed, but motor vehicle violations such as driving while impaired or intoxicated must be.) Yes No

9. Have you ever been convicted of any crime or offense under any circumstances? This includes, but is not limited to, a plea of guilty, non vult, nolo contendere, no contest, or a finding of guilt by a judge or jury. Yes No

If "Yes," provide a copy of the judgment of conviction and the release from parole or probation. Please provide a complete explanation. (Attach additional sheets of paper to this application.)

10. Have you previously applied for a license or certificate as a certified public accountant in New Jersey, any other state, the District of Columbia or in any other jurisdiction? Yes No

If "Yes," when and where? _____

11. Do you currently hold, or have you ever held, a professional license or certificate of **any** kind in New Jersey, any other state, the District of Columbia or in any other jurisdiction? Yes No

If "Yes," for each license or certificate held, provide the date(s) held and the number(s). If the license or certificate was issued under a different name, please provide that name. _____

		Last name	First name	Middle initial
_____	_____	_____	_____	_____
Type of license or certificate	Number	State or jurisdiction that issued the license or certificate		Date issued/expired
_____	_____	_____	_____	_____
Type of license or certificate	Number	State or jurisdiction that issued the license or certificate		Date issued/expired
_____	_____	_____	_____	_____
Type of license or certificate	Number	State or jurisdiction that issued the license or certificate		Date issued/expired
_____	_____	_____	_____	_____
Type of license or certificate	Number	State or jurisdiction that issued the license or certificate		Date issued/expired
_____	_____	_____	_____	_____
Type of license or certificate	Number	State or jurisdiction that issued the license or certificate		Date issued/expired

12. Have you ever been disciplined or denied a certified public accountant's license or certificate or any other professional license or certificate in New Jersey, any other state, the District of Columbia or in any other jurisdiction? Yes No

13. Have you ever had a professional license or certificate of any type suspended, revoked or surrendered in New Jersey, any other state, the District of Columbia or in any other jurisdiction? Yes No

14. Has any action (including the assessment of fines or other penalties) ever been taken against your professional practice by any agency or certification board in New Jersey, any other state, the District of Columbia or in any other jurisdiction? Yes No

15. Have you ever been named as a defendant in any litigation related to the practice of accounting or other professional practice in New Jersey, any other state, the District of Columbia or in any other jurisdiction? Yes No

16. Are you aware of any investigation pending against a professional license or certificate issued to you by any professional board in New Jersey, any other state, the District of Columbia or in any other jurisdiction? Yes No

17. Are there any criminal charges now pending against you in New Jersey, any other state, the District of Columbia or in any other jurisdiction? Yes No

18. Have you ever been sanctioned by, or is any action pending before, any employer, association, society, or other professional group related to the practice of accounting or other professional practice in New Jersey, any other state, the District of Columbia or in any other jurisdiction? Yes No

If the answer to any of the above questions, numbers 12 through 18, is "Yes," provide a complete explanation of the circumstances leading to the action, and any supporting documentation, on separate sheets of paper.

Education

1. What is the name and address of the high school you attended? _____
Name of high school

Street address City State ZIP code

2. What years did you attend high school? _____

3. Did you graduate from high school? Yes No

If "Yes," what was the date of your graduation? _____

If "No," did you study to receive a G.E.D. certificate? Yes No

If "Yes," please provide the name and address of the educational institution that issued your G.E.D. certificate and the date the certificate was issued.

Name of educational institution

Street address City State ZIP code

Date certificate was issued: _____

Month Day Year

4. What is the name and address of the colleges or universities you have attended?

Name of college or university

Street address City State ZIP code

Name of college or university

Street address City State ZIP code

Name of college or university

Street address City State ZIP code

Name of college or university

Street address City State ZIP code

5. List all of the degrees that you have received from recognized colleges or universities.

Educational institution	Inclusive years	Degree, Diploma or Certificate	Major	Date granted
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Experience

Please list the experience you have acquired. Provide the information about your current (or most recent) employment first.

(1) Employer _____
Address _____
Street address City State ZIP code
Telephone number _____
(include area code)
Title of your position _____ Hours per week _____
Your major responsibilities (use additional sheets of paper if necessary) _____

From _____ to _____
Month Year Month Year
Immediate supervisor's name and title _____

(2) Employer _____
Address _____
Street address City State ZIP code
Telephone number _____
(include area code)
Title of your position _____ Hours per week _____
Your major responsibilities (use additional sheets of paper if necessary) _____

From _____ to _____
Month Year Month Year
Immediate supervisor's name and title _____

(3) Employer _____
Address _____
Street address City State ZIP code
Telephone number _____
(include area code)
Title of your position _____ Hours per week _____
Your major responsibilities (use additional sheets of paper if necessary) _____

From _____ to _____
Month Year Month Year
Immediate supervisor's name and title _____

(4) Employer _____
Address _____
Street address City State ZIP code
Telephone number _____
(include area code)
Title of your position _____ Hours per week _____
Your major responsibilities (use additional sheets of paper if necessary) _____

From _____ to _____
Month Year Month Year
Immediate supervisor's name and title _____

AFFIDAVIT

This affidavit is to be executed by the applicant before a notary public:

State of: _____ }
County of: _____ } ss.

I, _____, in making this application to the New Jersey State Board of Accountancy for licensure or certification under the provisions of Title 45 of the General Statutes of New Jersey and the Rules of the New Jersey State Board of Accountancy, swear (or affirm) that I am the applicant and that all information provided in connection with this application is true to the best of my knowledge and belief. I understand that any omissions, inaccuracies or failure to make full disclosures may be deemed sufficient to deny licensure or certification or to withhold renewal of or suspend or revoke a license or certificate issued by the Board.

I further swear (or affirm) that I have read N.J.S.A. 45:2B-42 et seq., together with the Rules and Regulations of the New Jersey State Board of Accountancy, N.J.A.C. 13:29-1.1 et seq., and fully understand that in receiving licensure or certification from the Board, I bind myself to be governed by them.

Furthermore, I voluntarily consent to a thorough investigation of my present and past employment and other activities for the purpose of verifying my qualifications for licensure or certification. I further authorize all institutions, employers, agencies and all governmental agencies and instrumentalities (local, state, federal or foreign) to release any information, files or records requested by the Board.

Signature of applicant

Sworn and subscribed to before me this _____

day of _____, _____
Month Year

Name of Notary Public (please print)

Signature of Notary Public



New Jersey Office of the Attorney General

Division of Consumer Affairs

New Jersey State Board of Accountancy

124 Halsey Street, 6th Floor, Newark, NJ 07102

Phone Number: (973) 504-6380

Instructions to Employers

The enclosed statement of experience has been designed to simplify evaluation of a certified public accountant (CPA) candidate's experience in public accounting, industry or government.

Please complete this form carefully. To the best of your ability, please indicate in the appropriate column the percentage of the time spent by the candidate in any applicable area. The percentage column in each section ***must total 100%***.

In addition, feel free to use additional sheets to list or relate any other experience which may not have been covered on the form.

The Board thanks you for your cooperation in its efforts to ensure that candidates for certification meet the statutory requirements to practice as a CPA in the State of New Jersey.

Note

A letter of transmittal, on company letterhead, must accompany each statement of experience.

Enclosures



New Jersey Office of the Attorney General
 Division of Consumer Affairs
 New Jersey State Board of Accountancy
 124 Halsey Street, 6th floor, P.O. Box 45000
 Newark, New Jersey 07101
 (973) 504-6380



Statement of Experience

This form is to be completed by the candidate's employer and mailed directly to the board at the address given above.

Is the applicant applying: (check one) By Examination By Reciprocity

Full name of applicant _____
First Middle Last

Address _____
Street City State ZIP code

Experience Record: N.J.S.A. 45:2B-51 sets forth the general criteria for fulfilling the experience requirements. Board regulations require that experience must be obtained either through regular full-time employment, or part-time experience acquired within two consecutive years and in no fewer hours than the number of hours required for full-time experience. All experience must be earned after acquiring a baccalaureate degree.

Name of employer: _____

PERIOD OF EMPLOYMENT

From	To	Approximate number of hours per week
_____ <small>(month/day/year)</small>	_____ <small>(month/day/year)</small>	_____
_____ <small>(month/day/year)</small>	_____ <small>(month/day/year)</small>	_____
_____ <small>(month/day/year)</small>	_____ <small>(month/day/year)</small>	_____

APPLICANT'S JOB CLASSIFICATION WHILE IN YOUR EMPLOYMENT

From	To	Job classification
_____ <small>(month/year)</small>	_____ <small>(month/year)</small>	_____
_____ <small>(month/year)</small>	_____ <small>(month/year)</small>	_____
_____ <small>(month/year)</small>	_____ <small>(month/year)</small>	_____

Is the applicant related to you? Yes No (If "Yes," explain the relationship.)

Check each of the following items in the appropriate box, and also give the approximate percentage of time the applicant spent in each category (i.e., auditing & accounting, tax services, etc.). Experience obtained by the applicant must demonstrate intensive, diversified application of accounting and auditing principles and procedures.

I. Public Accounting Experience

A. Auditing & Accounting	% of time	Do NOT WRITE in this column
<input type="checkbox"/> Review and testing of internal accounting controls	_____	_____
<input type="checkbox"/> Verification of accounts receivable	_____	_____
<input type="checkbox"/> Review of inventory procedures and verification of physical inventory	_____	_____
<input type="checkbox"/> Testing inventory valuation and pricing	_____	_____
<input type="checkbox"/> Review of client bank reconciliations	_____	_____
<input type="checkbox"/> Testing fixed asset cost and depreciation	_____	_____
<input type="checkbox"/> Testing prepaid, intangible and deferred charges	_____	_____
<input type="checkbox"/> Review and verification of accounts payable and accruals	_____	_____
<input type="checkbox"/> Search for unrecorded liabilities	_____	_____
<input type="checkbox"/> Analysis and verification of changes in equity accounts or fund balances	_____	_____
<input type="checkbox"/> Application of analytical review procedures	_____	_____
<input type="checkbox"/> Testing of revenue and purchases cut-off	_____	_____
<input type="checkbox"/> Review of significant subsequent events	_____	_____
<input type="checkbox"/> Review of pertinent legal documents	_____	_____
<input type="checkbox"/> Design and use of computer audit tools	_____	_____
<input type="checkbox"/> Compilation of financial statements	_____	_____
<input type="checkbox"/> Review of financial statements	_____	_____
<input type="checkbox"/> Drafting of financial statements	_____	_____
Subtotal	_____ %	_____
B. Tax Services		
<input type="checkbox"/> Preparation of tax returns	_____	_____
<input type="checkbox"/> Review of financial statement tax provisions and tax accruals	_____	_____
<input type="checkbox"/> Research in tax law, tax planning for clients	_____	_____
Subtotal	_____ %	_____
C. Management Services		
<input type="checkbox"/> Design and installation of accounting cost and other computer systems	_____	_____
<input type="checkbox"/> Other management advisory services	_____	_____
Subtotal	_____ %	_____
D. Bookkeeping Services		
<input type="checkbox"/> Maintaining the books of original entry	_____	_____
<input type="checkbox"/> Preparation of payroll tax returns	_____	_____
<input type="checkbox"/> Posting to general and subsidiary ledgers	_____	_____
Subtotal	_____ %	_____
E. Other Services		
<input type="checkbox"/> Attach detailed description of work performed	_____	_____

Percentage column must total 100% _____ % _____

Please indicate the following information for government or Internal Revenue Service experience:

Grade Level

Months employed at this level

Certification of Employment

Employers: Submit this statement of experience with a letter of transmittal on company or firm stationery. You may include any additional material not covered by this form, which describes other qualifying experience or supplements information on the form.

I certify under penalty of perjury under the laws of the State of New Jersey that the above-named applicant:

- (a) has been employed by me or my firm for the periods indicated herein, and
- (b) in the course of such employment has obtained the experience as indicated above.

Name _____ Title _____

Company _____ Telephone number _____
(include area code)

Business address _____

Accounting license number _____ State of issuance _____

Signature

Date

Sworn and subscribed to before me this

_____ day of _____, _____.

Name of Notary Public

Signature of Notary Public

My commission expires _____

County _____ State _____



REQUEST FOR CRIMINAL HISTORY RECORD INFORMATION FOR A NONCRIMINAL JUSTICE PURPOSE

(TYPE OR PRINT ALL INFORMATION)

COMPLETE NAME AND ADDRESS OF REQUESTING AGENCY

Division of Consumer Affairs
 NJ State Board of Accountancy
 PO Box 45000
 Newark, NJ 07102

ASSIGNED IDENTIFIER (ORI Number)

REQUESTING AGENCY USE ONLY

NAME (Including Maiden Name)

SBI NUMBER (If Known)

(Last Name) (Maiden Name) (First Name) (Middle)

ADDRESS

FBI NUMBER (If Known)

(Number) (Street) (City) (State)

DOB

SEX

RACE

SOCIAL SECURITY NUMBER

(Month) (Day) (Year)

I certify that I am authorized to receive Criminal History Record Information pursuant to a Federal or State Statute, Rule or Regulation, Executive Order, Administrative Code Provision, Local Ordinance, or Resolution. I understand that the Criminal History Record Information received shall not be disseminated to persons unauthorized to receive the information.

N.J.S.A. 45:1-21

(Enter the appropriate Statute, Rule or Regulation, Executive Order, Administrative Code, Local Ordinance, or Resolution.)

Khaled Madin, Acting Executive Director



Type or Print Name of Authorized Person Making Request

Signature of Authorized Person Making Request

AUTHORIZATION BY SUBJECT OF REQUEST AND PRIVACY ACT NOTIFICATION

Supervisor, State Bureau of Identification:

I hereby authorize the release of any Criminal History Record Information maintained by your agency, meeting dissemination criteria, for the above stated Noncriminal Justice Purpose to NJ BOARD OF ACCOUNTANCY

(Insert name of agency you authorize to receive this information.)

Pursuant to the Privacy Act of 1974 (P.L. 93-579), I realize that disclosure of my social security number is **voluntary**. I also realize my social security number will be used by the State Bureau of Identification for the purpose of facilitating the security check authorized by the above referenced authority. Any information released as a result of this authorization, including the furnishing of my social security number, shall be used only for the express purpose of processing the above indicated application.

X

Signature of Applicant

Date